

In the Claims:

Please amend the claims as follows:

1. (currently amended) An acoustic liner [[(1)]] arranged to attenuate sound, comprising a top sheet [[(5)]] having substantially linear characteristics and a liner core [[(2)]] or cavity, ~~characterized in that wherein~~ the top sheet [[(5)]] comprises a layer [[(3)]] of a metallic foam.
2. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the top sheet [[(5)]] has a non-linearity factor within a range between 1.0 and 3.0.
3. (currently amended) An acoustic liner according to claim 2, ~~characterized in that~~ wherein the nonlinearity factor is within a range between 1 and 2.5.
4. (currently amended) An acoustic liner according to claim 3, ~~characterized in that~~ wherein the nonlinearity factor is within a range between 1.5 and 2.0.
5. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein a first surface of said metallic foam layer [[(3)]] is attached to one side of said liner core [[(2)]].
6. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~ wherein the liner core [[(2)]] is a honeycomb core.
7. (currently amended) A metallic liner according to claim 1, ~~characterized in that~~ wherein the liner core [[(2)]] is a core of metallic foam.

8. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~
wherein the top sheet [[(5)]] further comprises a perforated sheet [[(4)]] attached to the metallic
foam layer [[(3)]].

9. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~
wherein the metallic foam layer [[(3)]] is arranged to withstand temperatures above about 400°C.

10. (currently amended) An acoustic liner according to claim 9, ~~characterized in that~~
wherein the metallic foam layer [[(3)]] is arranged to withstand temperatures around 700°C.

11. (currently amended) An acoustic liner according to claim 10, ~~characterized in~~
~~that~~ wherein the metallic foam layer [[(3)]] comprises a metal or metal alloy including Nickel,
Titanium and/or Chromium.

12. (currently amended) An acoustic liner according to claim 1, ~~characterized in~~
~~that~~ wherein the metallic foam is at least partly open-porous.

13. (currently amended) An acoustic liner according to claim 1, ~~characterized in that~~
wherein the top sheet [[(5)]] is compressed.

14. (currently amended) An acoustic liner according to claim 13, ~~characterized in~~
~~that~~ wherein the top sheet [[(5)]] is compressed to a different degree in different areas of the
sheet.

15. (currently amended) An acoustic liner according to claim 14, ~~characterized in~~
~~that~~ wherein the degree of compression is stepwise increased/decreased over the top sheet.

16. (currently amended) An acoustic liner according to claim 14, ~~characterized in that~~ wherein the degree of compression is continuously changed over the top sheet.

17. (currently amended) An acoustic liner according to ~~any of the claims 1 to 16~~ claim 1, ~~characterized in that~~ wherein the top sheet [(5)] is designed for attenuating various acoustic environments such as different flight conditions for aircraft engines.

18. (currently amended) Use of an acoustic liner according to ~~any of the claims 1-17~~ claim 1 in a hot stream environment.

19. (currently amended) Use of an acoustic liner according to claim 18 in a hot area of an aircraft engine.

20. (currently amended) Method for manufacturing an acoustic liner [(1)], ~~characterized in that it includes~~ comprising the following steps:

forming a top sheet [(5)] including a metallic foam layer [(3)] and having substantially linear characteristics and brazing said top sheet [(5)] onto one side of a liner core [(2)].

21. (currently amended) Method according to claim 20, ~~characterized in that~~ wherein a perforated sheet [(4)] is brazed onto the foam layer [(3)] in forming the top sheet [(5)].

22. (currently amended) Method according to claim 20, ~~characterized in that~~ wherein the top sheet [(5)] is formed through applying pressure to selected areas [(5a, 5b, 5c, 5d)] of the top sheet surface.

23. (currently amended) Method according to claim 22, ~~characterized in that~~
wherein the pressure is applied to a different degree in different areas [[(5a, 5b, 5c, 5d)]] of the top sheet [[(5)]].

24. (currently amended) Method according to claim 23, ~~characterized in that~~
wherein the pressure applied over the different areas is stepwise increased/decreased.

25. (currently amended) Method according to claim 23, ~~characterized in that~~
wherein the pressure applied over the different areas is increased/decreased in a continuous manner.